

***THE CONCEPT OF DISTRIBUTIONAL JUSTICE IN TAX POLICY:
A COMPARATIVE STUDY BETWEEN THE THEORIES OF JOHN RAWLS AND
ROBERT NOZICK***

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ABSTRACT

The ideal tax policy should balance social justice through income redistribution, as proposed by John Rawls, with economic freedom and individual property rights, as emphasized by Robert Nozick, to create a fair and sustainable system. This study analyzes the differences and similarities in the theories of distributive justice according to John Rawls and Robert Nozick in normative, philosophical, and sociological aspects, as well as examine their implications for tax policy to formulate an ideal taxation system. This article employs a normative legal method with conceptual, legislative, and comparative approaches to analyze the theories of distributive justice by Rawls and Nozick in tax policy, using a literature study technique and descriptive-comparative analysis of tax regulations in various countries. The findings reveal that differences in the theories of distributive justice between Rawls and Nozick have significant implications for tax policy, where Rawls advocates progressive taxation to reduce social inequality and improve the welfare of disadvantaged groups, whereas Nozick rejects tax redistribution as it violates individual property rights and supports a proportional tax system instead. An ideal tax policy could adopt a mixed approach, with moderate progressive taxation to support social welfare and lower corporate taxes to encourage investment and economic growth, thereby effectively balancing social justice and individual freedom.

Keywords: Justice; Taxation; Progressive; Ownership; Redistribution.

INTRODUCTION

Taxation is one of the main pillars in the modern economic system that acts as a source of state revenue as well as an instrument to achieve social welfare goals. Taxes are not only used to finance government spending in various sectors, such as infrastructure, health, education, and security, but also to reduce economic inequality through income distribution mechanisms¹. In this context, fairness in taxation becomes a very crucial issue and is often debated among academics, policy makers, and the wider community.

The concept of fairness in taxation is often associated with the theory of distributive justice, namely how wealth and resources in society should be divided fairly among its members². Distributive justice seeks to answer the fundamental questions of how taxes should be collected and how the proceeds should be distributed to achieve optimal social welfare. Two major thinkers in the field of political philosophy, John Rawls and Robert Nozick, offer very different approaches to understanding distributive justice and how it can be applied to tax policy³. Distributive justice refers to the ethical principle concerned with the fair allocation of resources among members of a society⁴. It serves as a critical lens through which the taxation policies are examined, particularly in comparing the philosophical perspectives of John Rawls and Robert Nozick.

John Rawls, an American political philosopher, in his book *A Theory of Justice* (1971), propose teori *justice as fairness* or justice as fair justice. In his view, the ideal tax system is one that aims to improve the welfare of the most disadvantaged groups in society. Rawls puts forward two main principles in social justice, namely *principle of equal basic liberties* (principle of equal basic liberties) and the difference principle. The difference principle states that social and economic inequalities can only be justified if they⁵. In the context of taxation, Rawls' theory supports a progressive tax system, where

¹ Dolf Gielen et al., "The Role of Renewable Energy in the Global Energy Transformation," *Energy Strategy Reviews* 24 (April 2019): 38–50, <https://doi.org/10.1016/j.esr.2019.01.006>.

² I Gede Agus Kurniawan et al., "Intellectual Property Rights and Ethics: A Comparison of Philosophical Approaches in Northern and Southern Countries," *Kosmik Hukum* 25, no. 1 (January 31, 2025): 106–23, <https://doi.org/10.30595/kosmikhukum.v25i1.24489>.

³ Sunaryo Sunaryo, "Konsep Fairness John Rawls, Kritik Dan Relevansinya," *Jurnal Konstitusi* 19, no. 1 (March 28, 2022): 001–022, <https://doi.org/10.31078/jk1911>.

⁴ I Gede Agus Kurniawan et al., "The Business Law in Contemporary Times: A Comparison of Indonesia, Vietnam, and Ghana," *Substantive Justice International Journal of Law* 7, no. 2 (December 18, 2024): 114–41, <https://doi.org/10.56087/substantivejustice.v7i2.297>.

⁵ Hun Chung, "Rawls's Self-Defeat: A Formal Analysis," *Erkenntnis* 85, no. 5 (October 7, 2020): 1169–97, <https://doi.org/10.1007/s10670-018-0079-4>.

individuals with higher incomes are taxed more, while individuals with lower incomes are taxed less lower income earners benefit more from tax redistribution.

In contrast, Robert Nozick in his book 'Anarchy, State, and Utopia' (1974) criticizes Rawls's approach and offers a concept of justice based on individual liberty and property rights. Nozick rejects the idea that the state has the right to redistribute individual wealth through coercive taxation. For him, taxes levied on high-income individuals to support the less fortunate are a form of illegitimate seizure of a person's property rights. Nozick emphasizes the importance of the principle of entitlement theory, namely that a person has full rights to the results of his efforts as long as his wealth is obtained through legitimate means⁶. In this perspective, the ideal tax policy is one that interferes as little as possible with the distribution of wealth in society, giving individuals the freedom to determine how they use their income.

The fundamental differences between Rawls and Nozick's theories have created a debate length in the formulation of tax policies in various countries. On the one hand, many countries have adopted progressive tax systems and social welfare programs that are in line with the Rawlsian principle of justice. Scandinavian countries, such as Sweden, Norway, and Denmark, are examples of countries that implement high tax systems for high-income groups to support extensive public services and high social welfare. This system has succeeded in reducing economic inequality significantly and providing more equal access to education, health, and social protection⁷.

However, on the other hand, there are also countries that prioritize economic freedom and implement lower tax policies, in line with Nozick's thinking. The United States, for example, placing greater emphasis on relatively lower tax policies compared to European countries, with the aim of encouraging investment, innovation and economic growth. This is expected to provide incentives for individuals and companies to contribute to the economy through job creation and increased productivity⁸. However, this policy also results in higher levels of inequality than countries that adopt the Rawlsian model.

⁶ Alexander V. Demin, "Certainty and Uncertainty in Tax Law: Do Opposites Attract?," *Laws* 9, no. 4 (December 4, 2020): 30, <https://doi.org/10.3390/laws9040030>.

⁷ Andreas Follesdal, "John Rawls' Theory of Justice as Fairness," in *Philosophy of Justice* (Dordrecht: Springer Netherlands, 2015), 311–28, https://doi.org/10.1007/978-94-017-9175-5_18.

⁸ Shijun Li and Bing Wang, "Is Social Justice the Superior Economic Growth Model? Comparative Analysis on G20 Countries," ed. Robert Read, *Cogent Social Sciences* 6, no. 1 (January 12, 2020): 1–19, <https://doi.org/10.1080/23311886.2020.1760413>.

As a developing country with a fairly high level of economic inequality, Indonesia faces a dilemma between implementing higher progressive taxes to support income redistribution or providing tax incentives for investors and businesses to drive economic growth. Tax policies that are too strict can reduce incentives for individuals and companies to invest, while policies that are too loose can worsen economic inequality and hinder poverty alleviation efforts⁹. Therefore, understanding the concept of distributive justice in taxation is important to formulate policies that can balance economic growth and welfare equality. Therefore, this article investigates the concept of distributive justice in taxation policy: a comparative study of the theories of John Rawls and Robert Nozick.

John Rawls, in his work *A Theory of Justice*, introduced the concept of "justice as fairness" which emphasizes two main principles¹⁰: first, that everyone has an equal right to the most extensive basic liberties comparable to those for whom similar liberties are available to others; second, that social and economic inequalities should be arranged so as to give the greatest benefit to the least advantaged, and that positions and offices should be open to all on conditions of fair equality of opportunity. This second principle, known as the "difference principle", has direct implications for tax policy, where progressive tax systems are seen as a tool to reduce inequality and increase welfare for disadvantaged groups¹¹.

Several studies have examined the application of Rawls's principle of justice in the tax system. For example, an article published on the official website of the Indonesian Directorate General of Taxes discusses how the concept of social justice in the Indonesian tax system can be viewed from the perspective of John Rawls. The article highlights that through the determination of Non-Taxable Income (PTKP), Indonesia seeks to realize Rawls' vision of social justice by creating an equal and fair basis for all taxpayers¹². A study published in *Quantum Juris: Modern Law Journal* examined the effects of distributive justice, procedural justice, and cognitive and affective trust on voluntary tax

⁹ Muhammad Ikhsan Bella and Ivan Yudianto, "The Impact of Tax Incentives on Foreign Direct Investment: The Case of Tax Holiday and Corporate Income Tax Rates in Indonesia," *Journal of Accounting Auditing and Business* 4, no. 2 (July 21, 2021): 34–48, <https://doi.org/10.24198/jaab.v4i2.34397>.

¹⁰ JOHN RAWLS, *A Theory of Justice* (Harvard University Press, 1991AD), <https://doi.org/10.2307/j.ctvkjb25m>.

¹¹ Natasha Kiran, Iqbal. Riffat, and Muhammad Jawwad, "John Rawls On Concepts Of Rights And Justice In Philosophy Of Law," *Russian Law Journal* 11, no. 3 (2023): 1–13, <https://cyberleninka.ru/article/n/john-rawls-on-concepts-of-rights-and-justice-in-philosophy-of-law>.

¹² Eko Priyono, "Keadilan Sosial Dalam Sistem Pajak Indonesia: Perspektif John Rawls," *Pajak.Go.Id*, 2024, <https://pajak.go.id/id/artikel/keadilan-sosial-dalam-sistem-pajak-indonesia-perspektif-john-rawls>.

compliance. The results showed that distributive justice positively influenced taxpayers' cognitive and affective trust, which in turn increased voluntary tax compliance. This finding emphasizes the importance of fairness perceptions in encouraging tax compliance in society¹³. In many legal systems, there is no unified framework that ensures tax justice, leading to public distrust, tax evasion, and socioeconomic disparity. By framing this problem as a legal gap namely, the absence of a normative standard for distributive justice in tax regulation this paper positions itself as a response to a pressing and unresolved legal challenge.

RESEARCH METHOD

The research method used in this study is normative legal research, namely research that focuses on the study of legal norms, concepts and theories¹⁴, related to distributive justice in tax policy. This approach is used because this research is conceptual and aims to understand and compare the thoughts of John Rawls and Robert Nozick in the context of tax policy. Normative legal research does not involve empirical data but rather relies on analysis of legal theory, principles of justice, and tax regulations in force in various countries.

The conceptual approach is used to deeply understand the theory of distributive justice developed by Rawls and Nozick, and how the concept is applied in the tax system. With this approach, the study can theoretically explain how distributive justice is interpreted and contextualized in tax policy. Furthermore, this study also uses a legislative approach, namely by analyzing tax regulations in various countries and assessing the extent to which these regulations reflect the principles of distributive justice according to the two theories. This approach allows researchers to understand how tax legal norms are applied in different tax systems.

This study uses a comparative approach to compare the application of Rawls and Nozick's theories in the taxation system in several countries. This approach is very important in comparative studies because it can reveal differences and similarities in the application of distributive justice through taxation policies. For example, countries with

¹³ Angga Christian, Ainun Nabila, and Sulthonie Ajie, "Teori Keadilan Menurut Jhon Rawls," *Quantum Juris: Jurnal Hukum Modern* 7, no. 1 (2025): 598–611, <https://journalpedia.com/1/index.php/jhm/article/view/4017/4193>.

¹⁴ Peter Mahmud Marzuki, *Penelitian Hukum*, 12th ed. (Jakarta : Kencana Prenada Media Group , 2017).

progressive taxation systems that are closer to Rawls' thinking, such as Scandinavian countries, will be compared with countries that implement taxation systems that are more in line with Nozick's principle of individual freedom, such as the United States. With this approach, research can identify the tax policy model that best reflects the ideal principle of distributive justice.

In terms of data collection techniques, this study uses a literature study method (library research)¹⁵. This technique is carried out by collecting various academic literature that discusses the concept of distributive justice and its application in tax policy. Literature study allows researchers to access various sources of law and theories that have been developed previously, either in the form of legal regulations, academic articles, or previous research. Data are collected from various academic repositories, law journals, reference books, and tax regulations available online or in print.

After the data was collected, the data analysis technique used in this study was descriptive-comparative analysis¹⁶. In the first stage, a descriptive analysis is conducted to describe the theory of distributive justice according to John Rawls and Robert Nozick and how this theory affects tax policy. This analysis aims to understand the main principles of both theories and how these principles can be used as a basis for designing fair tax policies. In addition, this stage also explains how tax policies in various countries implement the principle of distributive justice in their tax systems.

The next stage is comparative analysis, where this study compares the application of Rawls and Nozick's distributive justice theories in tax policies in various countries. This comparison aims to find differences and similarities in the application of distributive justice theories in existing tax systems. With this method, research can evaluate the advantages and disadvantages of each approach and provide recommendations on ideal tax policies in reflecting the principles of distributive justice.

By using normative legal research methods, conceptual and comparative approaches, and descriptive-comparative analysis, this study is expected to provide comprehensive insight into how Rawls and Nozick's distributive justice theory can be implemented in tax policy. Through in-depth analysis, this study analyzes the differences

¹⁵ Sugiyono, *Metode Penelitian Kuantitatif, Kualitatif Dan R&D* (Bandung: Alfabeta, 2020).

¹⁶ Lexy J Moleong, *Metodologi Penelitian Kualitatif* (Bandung : Remaja Rosdakarya, 2017).

and similarities in Rawls' and Nozick's theories of distributive justice from normative, philosophical, and sociological perspectives.

RESEARCH OUTCOME AND DISCUSSION

1. Theory of Distributive Justice: John Rawls and Robert Nozick

Distributive justice is an important concept in political philosophy and economics that examines how resources and wealth are distributed in a society. Discussions of distributive justice become increasingly relevant in the context of tax policy, where the state has a role in redistributing wealth through the tax system in order to achieve social welfare¹⁷. Two major thinkers in distributive justice theory are John Rawls and Robert Nozick, who have very contrasting views on understanding justice and the distribution of wealth.

John Rawls, in his book *A Theory of Justice* (1971), put forward the theory of justice as social justice (justice as fairness) which is based on the principle of more equitable distribution to improve the welfare of the most disadvantaged groups¹⁸. Meanwhile, Robert Nozick, in *Anarchy, State, and Utopia* (1974), criticized Rawls' approach and emphasized justice based on legitimate ownership (entitlement theory), where state intervention in the distribution of wealth should be kept to a minimum¹⁹. To understand more clearly the differences and similarities between John Rawls and Robert Nozick's theories of distributive justice, The following is presented in the form of a table that summarizes the normative aspects, philosophical, and sociological, and their implications for tax policy:

¹⁷ Johanna Stark, "Tax Justice Beyond National Borders—International or Interpersonal?," *Oxford Journal of Legal Studies* 42, no. 1 (March 7, 2022): 133–60, <https://doi.org/10.1093/ojls/ggab026>.

¹⁸ Mehmet KANATLI, "Rawlsian Theory Of Justice As Fairness: A Marxist Critique (Rawls'un Adalet Teorisi Üzerine Marksist Bir Eleştiri)," *Hitit Üniversitesi Sosyal Bilimler Enstitüsü Dergisi* 8, no. 1 (July 24, 2015): 301–18, <https://doi.org/10.17218/husbed.00540>.

¹⁹ Augustine Terhide Maashin, "Robert Nozick's Minimal State: A Critique," *Jurnal Ilmu Sosiologi Dialektika Kontemporer* 10, no. 2 (2022): 1–7, file:///C:/Users/USER%20DK/Downloads/46152-115067-1-PB.pdf.

Aspect	John Rawls (Justice as Fairness)	Robert Nozick (Entitlement Theory)
Normative (Taxation Rules & Policies)	1. Proposes a progressive tax system to reduce economic inequality. 2. The state has an active role in distributing wealth through fiscal policy. 3. Justice occurs when tax policy increases the welfare of the least advantaged groups.	1. Reject progressive taxation because it is considered coercive and a violation of property rights. 2. Supports a flat tax or proportional tax, where every individual is taxed at the same rate. 3. The state may not force the redistribution of wealth because it conflicts with individual rights.
Philosophical (Basic Thought on Justice)	1. Based on the social contract and the principle of the veil of ignorance, where policies are made without knowing the individual's social position. 2. Justice must ensure that inequalities are only permissible if they benefit the weakest group. 3. The state is responsible for creating more equitable economic conditions.	1. Based on libertarianism, which emphasizes individual property rights. 2. The theory of legitimate ownership: justice is the result of fair acquisition and transfer without state interference. 3. Every individual has absolute freedom over the results of his work and ownership.
Sociological (Impact on Society)	1. Progressive taxation and redistribution of wealth contribute to reducing poverty and social inequality.	1. Lower taxes and minimal state intervention are thought to encourage economic growth and innovation.

Aspect	John Rawls (Justice as Fairness)	Robert Nozick (Entitlement Theory)
	2. Social mobility is higher because access to public services such as education and health is more equal. 3. Countries like Sweden and Canada show welfare social more evenly distributed.	2. The potential for higher social inequality as wealthy individuals can continue to get richer without limits on redistribution. 3. Countries like the US and Singapore have low tax policies that attract investment but have greater economic disparities.

The main difference between Rawls and Nozick lies in how they view the role of the state in the distribution of wealth through taxation policy. Rawls emphasizes that the economic system should be organized in such a way that inequality is permissible only if it benefits the least advantaged in society²⁰. In the context of taxation, this means implementing a progressive tax system, where individuals with higher incomes are subject to higher tax rates to finance public services such as health, education, and social assistance.

Scandinavian countries such as Sweden, Denmark, and Norway implement a high progressive tax system as the main instrument in creating equitable social welfare. This policy is in line with John Rawls' principle of distributive justice, which emphasizes the need for state intervention in distributing wealth in order to reduce social inequality and improve the welfare of disadvantaged groups²¹. Through high taxes, these countries are able to provide quality public services, such as free education, universal health care, and strong social protection for their citizens. Higher taxes are levied on high-income

²⁰ Rakesh K. Sarin, "Just Society," *Theory and Decision* 91, no. 4 (November 29, 2021): 417–44, <https://doi.org/10.1007/s11238-021-09806-3>.

²¹ Linda Sugin, "Theories of Distributive Justice and Limitations on Taxation: What Rawls Demands from Tax Systems," *Fordham University* 72, no. 5 (2004): 1991–2014, https://papers.ssrn.com/sol3/papers.cfm?abstract_id=555988.

individuals, while people with lower incomes benefit more from subsidies and welfare programs.

Nozick rejects progressive taxation because he considers redistributive taxation to be a form of coercion that violates individual property rights. Instead, he supports a proportional tax policy or flat tax, in which every individual is taxed the same rate regardless of income level, so that the state has no role in redistributing wealth. In Nozick's view, the state should only function as a protector of individual rights, including property rights, without interfering in the economic mechanisms that are naturally formed through voluntary transactions between individuals²².

Countries such as Estonia, Hungary, and Russia have implemented flat tax systems, where every citizen is taxed at the same rate regardless of their income level, as opposed to progressive tax systems that charge higher rates to individuals with higher incomes. Proponents of these systems argue that simpler and more transparent tax policies can reduce administrative burdens, increase taxpayer compliance, and create a more attractive investment climate for businesses. With lower and uniform tax rates, it is hoped that people will have a greater incentive to work and invest, thereby driving overall economic growth²³. However, the flat tax system has also been criticized for being unfair to low-income groups who pay a larger proportion of taxes than those with high incomes, which can worsen economic inequality and reduce the state's capacity to finance social welfare programs. However, countries that implement a flat tax generally balance it with other policies, such as consumption taxes or subsidies for vulnerable groups, to ensure a balance between economic freedom and social justice in their tax systems.

From a normative perspective, it can be concluded that John Rawls and Robert Nozick have contrasting views on the concept of distributive justice, especially in tax policy. Rawls emphasizes social justice through more equal distribution with the principle of difference. (difference principle), which states that economic inequality can only be justified if it benefits the least advantaged groups²⁴. Therefore, he supports a progressive

²² Muh. Akbar Fhad Syahril and Hamida Hasan, "A Comparative Research on the Effectiveness of Progressive versus Proportional Tax Systems in Enhancing Social Justice," *Administrative and Environmental Law Review* 5, no. 2 (October 11, 2024): 97–106, <https://doi.org/10.25041/aelr.v5i2.3479>.

²³ Syahril and Hasan.

²⁴ John T. Scott et al., "Just Deserts: An Experimental Study of Distributive Justice Norms," *American Journal of Political Science* 45, no. 4 (October 2001): 749, <https://doi.org/10.2307/2669322>.

tax system that aims to reduce social inequality and improve the welfare of society as a whole. In contrast, Nozick places more emphasis on individual freedom and property rights in his entitlement theory, which rejects state intervention in the redistribution of wealth. For him, justice is not about equal outcomes, but about how wealth is acquired legitimately through voluntary transactions.

Philosophically, Rawls and Nozick's theories differ fundamentally in how they define justice. Rawls bases his concept of justice on the social contract theory²⁵, which argues that justice should be determined based on agreements made by individuals under conditions of a veil of ignorance²⁶. In these conditions, individuals are unaware of their social, economic, or talent status, so they will choose principles of justice that benefit everyone, especially those who are most vulnerable.

Rawls develops two main principles of justice:

1) The principle of freedom

The principle of freedom according to John Rawls emphasizes that every individual must have the same right to the broadest basic freedoms, as long as these freedoms do not interfere with the freedom of others. The basic freedoms in question include political rights, freedom of speech, freedom of religion, the right to private property, and equal legal protection for all individuals. This principle aims to ensure that everyone has equal access to fundamental rights without discrimination, thus creating a just and democratic society. In tax policy, this principle of freedom demands that the tax system should not arbitrarily limit individual freedoms, for example with tax rates that are too high so as to hinder the economic freedom of citizens²⁷.

2) The difference principle

The difference principle states that social and economic inequalities are acceptable only if they provide the greatest benefits to the least advantaged groups in society. In other words, while some inequality in the distribution of wealth and

²⁵ John Rawls, *The Law of Peoples: With "The Idea of Public Reason Revisited"* (Cambridge: Harvard University Press, 1999).

²⁶ Sunaryo, "Amartya Sen Tentang Teori Keadilan John Rawls: Kritik Pendekatan Komparatif Atas Pendekatan Institusionalisme," *Respons: Jurnal Etika Sosial* 23, no. 1 (2018): 11–37, <https://ejournal.atmajaya.ac.id/index.php/respons/article/view/464>.

²⁷ Sahya Anggara, "Teori Keadilan John Rawls Kritik Terhadap Demokrasi Liberal," *JISPO* 1 (2013): 1–11, file:///C:/Users/USER%20DK/Downloads/710-1175-1-PB.pdf.

income is inevitable, economic systems and public policies should be designed so that those in the least advantaged positions still benefit from them. In the context of taxation, this principle advocates the adoption of a progressive tax, in which individuals with higher incomes pay a larger share of taxes to support social welfare programs that benefit lower-income groups. Rawls argues that this policy would create social justice by providing incentives for more productive individuals, while ensuring that no group of people is left behind in economic prosperity²⁸.

In contrast, Nozick rejects Rawls's social contract theory and bases his theory more on libertarianism, which emphasizes that individuals have full rights to the fruits of their labor without state intervention. In Nozick's view, justice is not determined by the equal distribution of results, but rather by the legitimate process of acquisition, in which a person is entitled to property if it is obtained through fair means, such as personal effort or voluntary transactions. He rejects the concept of progressive tax redistribution because it is considered a form of deprivation of individual rights by the state, which is contrary to the principles of liberty and property rights²⁹. According to Nozick, the government should only play a role in protecting basic individual rights, such as security and enforcement of contracts, without interfering in the distribution of wealth. This view implies a more minimalist tax system, such as a proportional tax (flat tax), which does not burden individuals with different tax rates based on income levels, but rather imposes the same tax rate for all, thus maintaining economic freedom without any forced redistribution of wealth by the state³⁰.

Nozick proposed a theory of legal ownership (entitlement theory) which consists of three principles:

²⁸ Ayu Takayanagi, "Rational Self-Interest and the Inverse Care Law: How Rawls and Nozick Might Have Reflected on Julian Tudor Hart's Problem," *British Journal of General Practice* 73, no. 728 (March 23, 2023): 130–31, <https://doi.org/10.3399/bjgp23X732213>.

²⁹ Louis Manyeli, "Reading Nozick's Critic of Rawls' Theory of Justice," *LWATI: A Journal of Contemporary Research* 9, no. 1 (2012): 293–308, file:///C:/Users/USER%20DK/Downloads/ajol-file-journals_274_articles_80060_submission_proof_80060-3265-188911-1-10-20120812.pdf.

³⁰ William E Hudson, "Taxing and Spending: Community Needs versus Private Wants," in *The Libertarian Illusion: Ideology, Public Policy, and the Assault on the Common Good* (2300 N Street, NW, Suite 800, Washington DC 20037 United States : CQ Press, 2008), 31–76, <https://doi.org/10.4135/9781483330730.n2>.

1) The principle of fair acquisition

This principle states that a person has the right to own a good or resource if it is obtained through legitimate means, that is, without violating the rights of others. For example, a person can own land if he or she obtains it through his or her own efforts or through mechanisms that do not harm others. Nozick criticizes the system of forced redistribution because it is considered to violate the individual's right to legally acquired property³¹.

2) Fair transfer principle

This principle states that property can be transferred from one individual to another through a voluntary agreement, such as a sale, gift, or inheritance. As long as the transfer occurs without coercion, fraud, or violation of law, the property remains legitimate. Nozick opposes state intervention in the distribution of wealth because for him, as long as property is acquired and transferred in a legitimate manner, there is no moral imperative to redistribute wealth to others³².

3) The principle of correcting injustice

If ownership is acquired or transferred unfairly, for example through fraud, expropriation or exploitation, then there must be a mechanism to redress the injustice. This can be done through compensation or restitution to the injured party. This principle allows for the correction of cases such as state expropriation of land or monopolies formed through unfair practices³³.

John Rawls views justice as fair distribution, where policies should be designed to benefit the least advantaged in society through fair redistributive mechanisms, such as progressive taxation and social welfare programs. Rawls bases his views on social contract theory and the concept of the veil of ignorance, which emphasizes that rules of justice should be formulated without knowledge of an individual's social position in order to produce policies that are fair to all³⁴. In contrast, Robert Nozick emphasizes justice as respect for individual liberty and property rights, rejecting state intervention in the

³¹ Manyeli, "Reading Nozick's Critic of Rawls' Theory of Justice."

³² Maashin, "Robert Nozick's Minimal State: A Critique."

³³ Jessica and R Rahaditya, "Asas Lex Specialis Derogat Legi Generalis Terhadap Penipuan Aplikasi Kencan Online Pada Putusan No.431/Pid.B/2020/Pn.Jkt.Tim," *Unes Law Review* 6, no. 4 (2024): 10598–603, <https://www.review-unes.com/index.php/law/article/view/2015>.

³⁴ Edor J. Edor, "John Rawls's Concept of Justice as Fairness," *PINISI Discretion Review* 4, no. 1 (December 2, 2020): 179–90, <https://doi.org/10.26858/pdr.v4i1.16387>.

distribution of wealth. Nozick argues that as long as wealth is acquired through legitimate means, the state has no right to redistribute it through progressive taxation or welfare policies. He bases his thinking on entitlement theory, which asserts that justice lies in the right of individuals to own and retain their property without interference from the government, thus favoring a more minimal taxation system, such as a proportional tax or a flat tax³⁵.

The implications of Rawls' and Nozick's theories for society are very different, especially in terms of wealth distribution, social inequality, and the role of the state in public welfare. Rawls' theory, which emphasizes the principle of social justice through the redistribution of wealth, tends to be applied in countries with strong welfare systems, such as Sweden and Canada, where the government plays an active role in providing health services, education, and social protection for disadvantaged groups. This contributes to lower levels of social inequality and more equal access to economic resources³⁶. In contrast, Nozick's theory that emphasizes individual property rights and rejects state intervention in wealth distribution is more in line with liberal economic systems such as those in the United States and Singapore, where lower taxes and free market policies allow individuals to acquire wealth according to their efforts and ownership. However, the implication of this approach is a higher level of social inequality, because the state does not play an active role in correcting the economic inequality that occurs³⁷.

In the Rawlsian model, progressive taxation systems aim to reduce economic inequality and improve social welfare. Countries with socially just tax policies, such as Sweden and Canada, have lower poverty rates and greater access to public services. These systems also increase social mobility, as individuals from disadvantaged economic backgrounds have greater opportunities to improve their standard of living³⁸. On the other

³⁵ Md Mushfiqur Rahman, "The Entitlement Theory of Justice: A Critical Overview," *SSRN Electronic Journal*, 2023, 1–14, <https://doi.org/10.2139/ssrn.4670107>.

³⁶ Andreas Kokkinis and Konstantinos Sergakis, "Investor Personhood: The Case against Paternalism and Welfarism in Corporate Law," *Journal of Corporate Law Studies* 24, no. 1 (January 2, 2024): 97–136, <https://doi.org/10.1080/14735970.2024.2373463>.

³⁷ Osita Gregory Nnaji for and Chinedu Stephen Ifeakor, "Robert Nozick's Entitlement Theory of Justice: A Critique," *OGIRISI: A New Journal of African Studies* 12, no. 1 (August 2, 2016): 170–83, <https://doi.org/10.4314/og.v12i1.8>.

³⁸ Syahril and Hasan, "A Comparative Research on the Effectiveness of Progressive versus Proportional Tax Systems in Enhancing Social Justice."

hand, in the Nozickian model, a low tax system and minimal state intervention are thought to encourage innovation and economic growth. Countries with low tax policies, such as the United States and Singapore, often have high levels of investment and a more competitive business environment. However, the consequence is a greater level of economic inequality, as individuals with more capital and resources will benefit more than those with less³⁹.

It is clear that Rawls and Nozick's distributive justice theories have significant differences.

- 1) Normative aspect: Rawls supports progressive taxation for wealth redistribution, while Nozick supports proportional taxation or flat taxation which emphasizes individual freedom more.
- 2) Philosophical aspect: Rawls bases his justice on social contracts and the veil of ignorance, while Nozick emphasizes individual property rights as the basis of justice.
- 3) Sociological aspect: Rawls prioritizes equal distribution of social welfare, while Nozick emphasizes economic freedom and minimal state intervention.

In taxation policy, the state needs to consider the balance between social justice and individual freedom, in order to create a stable and inclusive economic system.

One of the strengths of this study lies in its comparative analysis of tax regulations across different countries. To enhance this section, it is useful to include concrete examples and data that demonstrate how certain nations operationalize the theories of John Rawls and Robert Nozick within their taxation systems. For instance, Sweden is frequently cited as an embodiment of Rawlsian principles. With a progressive income tax rate that can exceed 50% for high earners, Sweden aims to reduce inequality and fund expansive social welfare programs. This reflects Rawls' "difference principle," which justifies inequalities only if they benefit the least advantaged members of society.

Conversely, the United States, particularly in the context of its tax reforms under the Tax Cuts and Jobs Act of 2017, reflects aspects of Nozick's libertarian theory. The reduction in corporate tax rates and emphasis on individual wealth retention align with

³⁹ Anisya Nur Widya, Bhimo Rizky Samudro, and Evi Gravitiani, "Stunting In Java Island: Spatial and Risk Factor Analysis," *Economics Development Analysis Journal* 13, no. 2 (August 7, 2024): 224–34, <https://doi.org/10.15294/edaj.v13i2.78978>.

Nozick's emphasis on self-ownership and minimal state interference. According to Nozick, redistributive taxation infringes upon individual liberty, and justice is preserved as long as acquisitions and transfers of holdings are just.

Germany, positioned between these extremes, combines elements of both theories. While it employs a progressive taxation system and funds a robust welfare state, it also supports entrepreneurial freedom and capital accumulation, showing a practical balance between equity and liberty. By comparing these countries, it becomes evident that tax systems are not purely Rawlsian or Nozickian but often reflect hybrid approaches tailored to national values and socioeconomic conditions.

Country	Tax Policy	Reflects Rawlsian Theory	Reflects Nozickian Theory
Sweden	High progressive taxes, extensive welfare system	Strongly reflects Rawls – prioritizes redistribution	Weak – high state intervention in wealth
United States	Lower taxes on high income, tax cuts, minimal social programs	Weak – limited redistribution	Strongly reflects Nozick – focus on individual rights
Germany	Progressive taxes, social welfare, but encourages business	Moderate – redistribution with safety nets	Moderate – allows property rights and market freedom

2. Ideal Tax Policy in Reflecting the Concept of Distributive Justice

Taxation is one of the main instruments used by the state to finance public services and ensure a more equitable distribution of wealth in society. However, how taxes should be applied to reflect the principle of justice is an ongoing debate in political philosophy, economics, and law⁴⁰. Two political philosophers who have opposing ideas about distributive justice are John Rawls and Robert Nozick.

⁴⁰ Le Thi Thao and Nguyen Thi Trien, "Equity in Tax Law: Vietnam Case Study," *Administrative and Environmental Law Review* 3, no. 2 (November 7, 2022): 97–106, <https://doi.org/10.25041/aelr.v3i2.2662>.

John Rawls, in his book *A Theory of Justice* (1971), introduces the concept of justice as fairness. In the Rawlsian perspective, the tax system should support social justice by redistributing wealth to the least fortunate groups. This is in line with a progressive tax system, where high-income individuals are taxed at higher rates to finance social welfare programs⁴¹.

In contrast, Robert Nozick in *Anarchy, State, and Utopia* (1974) proposed the theory of legal property rights (entitlement theory). Nozick rejected the idea of tax redistribution because it was considered to violate individual freedom over the results of their work. In his perspective, the ideal tax system is a proportional tax (flat tax), where each individual pays the same percentage of tax, regardless of their income level⁴². To provide a clearer picture of the differences and similarities between the concepts of distributive justice according to John Rawls and Robert Nozick in tax policy, the following is a comparison of the two theories in various aspects. The following table summarizes the main principles, views on taxation, and their impact on society and fiscal policy:

Aspect	John Rawls (Justice as Fairness)	Robert Nozick (Legal Ownership Theory)
The Concept of Justice	Distributive justice should improve the conditions of the least advantaged groups through the redistribution of wealth.	Justice is determined by how a person acquires his wealth, not by its final distribution.
Main Principles	1. Principle of Equal Liberties: All individuals should have equal basic rights. 2. Difference Principle: Economic inequality is only	1. Principle of Lawful Acquisition: A person has the right to own something if it is acquired in a lawful manner. 2. Principle of Just Transfer: Distribution of wealth is just

⁴¹ Lu'luatul Jadidah and Syamsuri, "Distributive Justice of Waqf: A Critique of Rawlsian Liberalism in the Perspective of the Qur'an," *Journal of Islamic Civilization* 6, no. 2 (February 15, 2025): 189–205, <https://doi.org/10.33086/jic.v6i2.6601>.

⁴² Stefano Moroni, "Rediscussing Robert Nozick's *Anarchy, State and Utopia*, 1974: Property Titles to Land and Issues of Distributive Justice," in *The Urban Book Series* (Springer, Cham, 2022), 157–68, https://link.springer.com/chapter/10.1007/978-3-030-93107-0_14.

Aspect	John Rawls (Justice as Fairness)	Robert Nozick (Legal Ownership Theory)
	permissible if benefit the most disadvantaged groups.	if acquired through voluntary exchange without coercion.
Views on Taxation	Progressive taxes are needed to fund social welfare programs and reduce economic inequality.	Redistributive taxes are considered a form of deprivation of individual property rights and are contrary to economic freedom.
Supported Tax Systems	Progressive tax, where tax rates increase as income increases.	Proportional tax (flat tax), where all individuals pay the same percentage of tax regardless of income level.
Purpose of Taxation	Realizing social justice by ensuring the welfare of the most vulnerable groups.	Maintaining individual freedom and avoiding forced redistribution by the state.
Impact on Society	Reducing economic inequality, increasing access to education and health, and creating social stability.	Increases work and investment incentives, but risks widening economic disparities.
Examples of Countries That Implement This	Scandinavian countries (Sweden, Denmark, Norway), Germany.	Estonia, Hungary and Russia implement a flat tax.

1. Rawlsian Principles of Justice

According to Rawls, distributive justice must be based on two main principles.:

a. Equal Basic Liberties Principle

This principle states that every individual should have equal basic rights and liberties, which should not be sacrificed for economic or social gain. These rights include political liberty, freedom of speech, freedom of thought, freedom of

religion, as well as the rights to private property and fair treatment under the law. Rawls believes that these liberties should be guaranteed to all individuals without discrimination, as they are the foundation of a just and democratic society⁴³. In the context of tax policy, this principle implies that the tax system should not sacrifice basic individual rights, such as the right to own property, for the sake of a more equitable distribution of wealth.

b. Difference Principle

This principle states that economic and social inequalities are acceptable only if they benefit the least advantaged in society. In other words, an economic system that allows for persistent differences in wealth and income must ensure that those at the bottom of the socio-economic ladder continue to benefit from that structure. In tax policy, this principle is often used to justify progressive taxation, whereby individuals with higher incomes are taxed more heavily, with the proceeds of the tax used to support the welfare of the poor. Rawls argues that such a system not only reflects social justice, but also ensures that opportunities for improving welfare remain available to all, especially those in the least advantaged positions⁴⁴.

In the context of taxation, the difference principle is the basis for progressive tax systems, in which individuals with higher incomes are taxed more to support the redistribution of wealth.

2. Implementation of Progressive Tax in the Rawlsian Concept

According to John Rawls' theory, a progressive tax system is the most equitable tax policy because the tax rate increases as an individual's income increases, so that high-income groups pay more than those with low incomes. This concept is in line with Rawls' difference principle, which states that economic inequality is acceptable if it benefits the least advantaged groups in society. Progressive taxation aims to reduce economic inequality by redistributing wealth through various social programs, such as education subsidies, health services, and social assistance, which can improve the

⁴³ Seena Eftekhari, "Should All Freedom Be Basic?," *Journal of Ethics and Social Philosophy* 29, no. 1 (November 29, 2024): 107–39, <https://doi.org/10.26556/jesp.v29i1.3128>.

⁴⁴ E. Peterson, "Is Economic Inequality Really a Problem? A Review of the Arguments," *Social Sciences* 6, no. 4 (December 4, 2017): 147, <https://doi.org/10.3390/socsci6040147>.

welfare of vulnerable groups. In addition, this system also reflects the principle of social justice because it ensures that every individual has an equal opportunity to achieve prosperity, without being hampered by economic factors that they cannot control since birth⁴⁵.

The main advantages of a progressive tax system are: reducing economic disparities by ensuring that poor groups have better access to social services; increase social mobility, as tax revenues are used to fund education and job training programs, and creating social stability, because it reduces inequality which can trigger social conflict.

However, there is criticism of this system, especially from free market economists who argue that progressive taxes can reduce incentives to work and invest, because high-income individuals feel burdened by high taxes.

Nozick rejects the idea that the state has the right to redistribute wealth through taxation, because he believes that this violates individual property rights. In his theory of legitimate property rights (entitlement theory), he emphasizes that a person is only entitled to property if it is acquired through legitimate means, such as self-effort, voluntary transactions, or inheritance, without state interference in the distribution process. For him, justice is not measured by the evenness of the final result, but by the process of acquisition that is in accordance with the principle of legitimacy⁴⁶.

Nozick argues that redistributive taxation is tantamount to forced labor because the government takes a portion of the fruits of individuals' labor without their consent, which he argues violates private property rights. In his view, individuals have every right to their legitimately earned income, and any form of taxation used to fund wealth redistribution programs is considered an unjust form of coercion⁴⁷. Therefore, Nozick prefers a proportional tax system (flat tax), where all individuals pay the same tax rate regardless of differences in their income levels. According to him, this system better reflects the principles of individual freedom and equity in ownership, because it does not impose a

⁴⁵ Michael L. Roberts and Theresa L. Roberts, "Distributive Justice and the Tax Fairness Partisan Divide," 2020, 73–99, <https://doi.org/10.1108/S1058-749720200000028003>.

⁴⁶ Nnaji for and Ifeakor, "Robert Nozick's Entitlement Theory of Justice: A Critique."

⁴⁷ Maashin, "Robert Nozick's Minimal State: A Critique."

greater tax burden on those with high incomes to support other groups in society. The advantages of this proportional tax system are:

- 1) Increase work and investment incentives, as lower taxes encourage people to work harder.
1. Simplifying the tax system, because it is easier to administer and understand.
2. Reducing tax evasion, as lower rates make individuals more likely to pay taxes voluntarily.

However, the main weakness of this system is the potential for increasing economic inequality, as rich individuals can continue to get richer without any redistribution of wealth to the poor. Given the advantages and disadvantages of both approaches, the ideal tax system may not fully follow either theory, but combine the best elements of both concepts. It can be concluded that: firstly, the Rawlsian perspective places more emphasis on progressive taxation to reduce social inequality and increase welfare; secondly, the Nozickian perspective places more emphasis on proportional taxation to maintain individual economic freedom; and finally the ideal tax policy is a combination of both approaches, which can balance between wealth redistribution and economic freedom. Therefore, in designing tax policies, the government must consider the overall social and economic impacts, so that the tax system is not only fair, but also able to encourage sustainable economic growth.

CONCLUSION

The differences and similarities between the theories of distributive justice according to John Rawls and Robert Nozick in normative, philosophical, and sociological aspects provide significant implications for tax policy. Normatively, Rawls emphasizes the importance of progressive taxation as an instrument to reduce social inequality and improve the welfare of disadvantaged groups, while Nozick rejects the redistribution of wealth through progressive taxation because it is considered to violate individual property rights and prefers a proportional tax system or flat tax. From a philosophical aspect, Rawls bases his justice on the theory of social contract and the concept of veil of ignorance, where policies must be made as if the maker does not know their social position, thus producing a principle that is fair to all parties, especially the disadvantaged. In contrast,

Nozick emphasizes the concept of entitlement theory, which states that justice lies in the individual's right to property that is legally obtained without state intervention. Sociologically, Rawls' theory tends to be applied in countries with strong welfare systems, such as Sweden and Canada, which show lower poverty rates and broad access to public services. Meanwhile, Nozick's views are more in line with countries such as the United States and Singapore which emphasize economic freedom and have low tax policies, although at the cost of greater levels of social inequality.

The ideal tax policy reflecting the concept of distributive justice according to the theories of John Rawls and Robert Nozick must balance social justice and economic freedom. Rawls proposed progressive taxation as a means of redistributing wealth to improve the welfare of disadvantaged groups, in accordance with his difference principle that allows inequality only if it benefits those in the weakest position. In contrast, Nozick emphasizes legitimate property rights and rejects redistributive taxation, favoring a proportional tax (flat tax) that ensures individual freedom without excessive state intervention. In practice, an ideal tax system could adopt a mixed approach, as implemented in Singapore, with moderate progressive taxation to fund social welfare and lower corporate taxes to encourage investment and economic growth, thus creating a balance between social justice and individual freedom.

The comparative analysis of John Rawls' and Robert Nozick's theories of distributive justice provides valuable insight into the philosophical foundations of tax policy. While Rawls emphasizes the need for fairness through redistribution to support the least advantaged, Nozick defends individual entitlements and minimal state intervention. A mixed approach that balances equity and liberty drawing from both perspectives offers a compelling framework for shaping tax regulations in modern societies. However, this hybrid model is not without its challenges. One potential criticism is the difficulty in determining the appropriate balance between redistribution and individual freedom. Excessive taxation in pursuit of equity may discourage productivity and innovation, while overly minimal taxation may exacerbate social inequality and undermine social cohesion. Implementation also requires careful design of tax structures, strong institutional capacity, and transparent governance to ensure that the system is both fair and efficient. Ultimately, a nuanced application of both theories

adapted to a country's socioeconomic context can lead to a more just and sustainable taxation system.

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